



2007 Indian Certification

You are required to complete this form each year.

This is to certify the record of 0010 _____
Tribe
at 0015 _____, Montana, shows 0020 _____
City Tribal Member
is an enrolled member of the tribe and possesses all the rights of membership equivalent to any other member.
Social Security No. 0025 _____
Enrollment No. 0030 _____ 0035 _____ 0040 _____
Authorizing Officer Date

I declare and attest that:

- (1) I am an enrolled tribal member of the 0045 _____ Tribe.
- (2) I resided on the 0050 _____ Reservation from 0055 _____, 2007 until
0060 _____, 2007. 0065 _____
- (3) For tax year 2007, I worked on the above-named Reservation from 0070 _____, 2007 until
0075 _____, 2007.
- (4) The source of the income for which I am claiming an exemption was earned on the above-named reservation. 0080 _____

Tribal Member Signature

Date

Indians are subject to Montana income tax unless both of the following conditions are met:

- (1) The individual was an enrolled Tribal Member of the governing tribe of the reservation on which the enrolled tribal member worked and resided; and
- (2) The income was derived from reservation sources.

When income is derived from both reservation sources and non-reservation sources, only that income derived from reservation sources is exempt from taxation.

When an Indian does not reside on his or her reservation for an entire year, only wages earned while he or she was residing on the reservation are exempt from Montana income tax, provided the income is derived from reservation sources.

Indians working in Montana are required to file a Montana tax return even if the income earned is exempt from Montana tax.

This certification of enrollment (Form IND) and proof that the income was derived from reservation sources must be attached to your return each year.

Questions? Please call us at (406) 444-6900 or TDD (406) 444-2830. ☎

When you file your Montana income tax return electronically, you represent that you have retained all documents required as a tax record and that you will provide a copy to the department upon request.